

Office of Personnel Management

§ 831.1004

§ 831.1001 Purpose.

This subpart sets forth the provisions concerning employees and Members who are simultaneously covered by the Old Age, Survivors, and Disability Insurance (OASDI) tax and the Civil Service Retirement System (CSRS). Except as provided under this subpart, these employees and Members are treated the same as other covered employees and Members under the CSRS.

§ 831.1002 Definitions.

Contribution and benefit base means the contribution and benefit base in effect with respect to the tax year involved, as determined under section 230 of the Social Security Act (42 U.S.C. 430).

CSRS means the Civil Service Retirement System established under subchapter III of chapter 83 of title 5, United States Code.

Employee means an employee subject to CSRS.

Federal service means service covered under CSRS and subject to the OASDI tax by operation of section 101 of Public Law 98-21 (42 U.S.C. 410(a)). *Federal service* does not include—

(1) Service performed before January 1, 1984;

(2) Service subject to the OASDI tax only (that is, no simultaneous CSRS deductions), except in the case of an employee or Member who elected not to have any CSRS deductions withheld from salary pursuant to section 208(a)(1)(A) of Public Law 98-168, 97 Stat. 1111, or section 2206(b) of Public Law 98-369, 98 Stat. 1059, (relating to certain senior officials; and

(3) Service subject to the full rate of CSRS deductions (7, 7½, or 8 percent) and the OASDI tax, pursuant to an election under section 208(a)(1)(B) of Public Law 98-168, 97 Stat. 1111, except in the case of an employee or Member who elects to become subject to this subpart under section 301(b) of Public Law 99-335, 100 Stat. 599.

Federal wages means basic pay, as defined under 5 U.S.C. 8331(4), of an employee or Member performing Federal service.

Member means a Member of Congress as defined by 5 U.S.C. 8331(2).

OASDI tax means, with respect to Federal wages, the Old Age, Survivors,

and Disability Insurance tax imposed under section 3101(a) of the Internal Revenue Code of 1986 (31 U.S.C. 3101(a)).

§ 831.1003 Deductions from pay.

(a) Except as otherwise provided in this section, the employing agency, the Secretary of the Senate, or the Clerk of the House of Representatives must withhold 7 percent of an employee's Federal wages to cover both the OASDI tax and the CSRS deduction. The difference between the OASDI tax and the full amount withheld under this paragraph is the CSRS deduction.

(b) For a Congressional employee as defined by 5 U.S.C. 2107 and a law enforcement officer or firefighter as defined by 5 U.S.C. 8331, the appropriate percentage under paragraph (a) of this section is 7½ percent.

(c) For a Member, a judge of the United States Court of Military Appeals, a United States magistrate, and a bankruptcy judge as defined by 5 U.S.C. 8331(22), the appropriate percentage under paragraph (a) of this section is 8 percent.

(d) For any amount of Federal wages paid after reaching the contribution and benefit base calculated including all wages, but before reaching the contribution and benefit base calculated using only Federal wages, the amount withheld under this section is the difference between 7, 7½, or 8 percent, as appropriate, and the OASDI tax rate, even though the Federal wages in question are not subject to the OASDI tax.

(e) For any amount of Federal wages paid after reaching the contribution and benefit base calculated on the basis of Federal wages only, the full percentage required under paragraph (a), (b), or (c) of this section (7, 7½, or 8 percent) must be withheld from Federal wages.

§ 831.1004 Agency contributions.

The employing agency, the Secretary of the Senate, and the Clerk of the House of Representatives must submit to OPM, in accordance with instructions issued by OPM, a contribution to the CSRS equal to the amount required to be contributed for the employee or Member under 5 U.S.C. 8334(a)(1) as if the employee or Member were not subject to the OASDI tax.